

UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2020

UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 290
Ottawa, Kansas

Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 290, Ottawa, Kansas as of and for the year ended June 30, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by the Unified School District Number 290 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 290, Ottawa, Kansas, as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 290, Ottawa, Kansas, as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Other Matters

Supplementary Information

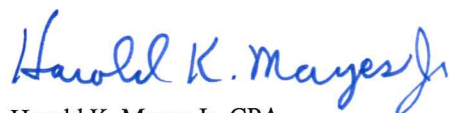
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Prior Year Comparative

The 2019 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2020 basic financial statement upon which we have rendered an unmodified opinion dated September 30, 2019. The 2019 basic financial statement and our accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note C.



Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
November 3, 2020

Unified School District Number 290
Ottawa, Kansas

*SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH*
For the Year Ended June 30, 2020

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds		
General Funds		
General Fund	\$ 0	\$ 0
Supplemental General	263,843	0
Special Purpose Funds		
Adult Education	19,244	0
4 Year Old At Risk	0	0
K-12 At Risk	93,953	0
Bilingual Education	0	0
Virtual Education	0	0
Capital Outlay (as restated)	3,209,313	0
Drivers Education	47,341	0
Food Service	269,721	0
Professional Development	140,993	0
Parents as Teachers	14,500	0
Special Education	1,553,383	0
Ottawa Tiny-K	32,642	0
Career & Technology Education Coop	189,806	0
KPERS Contribution	0	0
Contingency Reserve	2,039,052	0
Textbook	293,157	0
Linc/EF After School	38,120	0
21st Century	22,146	0
Title VI B Discretionary Project	0	0
Title I	0	0
Title IIA	0	0
Carl Perkins Improvement Grant	0	0
School Grants Program	34,751	0
McKinney-Vento Grant	0	0
District activity funds	17,299	0
Bond and Interest Funds		
Bond and Interest	7,020,713	0
Cost of Issuance	0	0
Capital Project Funds		
Construction (as restated)	708,911	0
Trust Funds		
Expendable Trusts		
Scholarship Funds	39,223	0

The accompanying notes are an integral part of this statement.

Statement 1

				Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<u>Receipts</u>		<u>Expenditures</u>				
\$	16,734,845	\$	16,734,845	\$ 0	\$ 595,392	\$ 595,392
	5,061,214		5,110,818	214,239	3,652	217,891
	57,642		58,200	18,686	0	18,686
	56,631		56,631	0	3,240	3,240
	2,190,386		2,164,570	119,769	120,748	240,517
	89,795		89,795	0	3,549	3,549
	28,690		28,690	0	0	0
	2,790,221		3,034,458	2,965,076	1,368,650	4,333,726
	25,045		22,466	49,920	1	49,921
	1,068,598		1,095,050	243,269	2,181	245,450
	110,770		113,888	137,875	0	137,875
	14,500		28,000	1,000	0	1,000
	5,124,744		5,272,302	1,405,825	202,577	1,608,402
	157,766		174,053	16,355	889	17,244
	773,670		745,522	217,954	46,832	264,786
	2,673,053		2,673,053	0	0	0
	0		0	2,039,052	0	2,039,052
	216,316		366,672	142,801	0	142,801
	85,026		74,518	48,628	13	48,641
	70,761		64,720	28,187	11	28,198
	21,229		21,229	0	0	0
	472,606		472,606	0	26,260	26,260
	105,747		105,747	0	9,045	9,045
	30,799		30,799	0	1	1
	13,793		16,857	31,687	0	31,687
	20,800		17,100	3,700	0	3,700
	122,517		113,760	26,056	0	26,056
	5,730,005		5,234,885	7,515,833	0	7,515,833
	35,359		29,090	6,269	0	6,269
	6,182		715,093	0	541,399	541,399
	287		2,690	36,820	0	36,820

The accompanying notes are an integral part of this statement.

Unified School District Number 290
Ottawa, Kansas

*SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH*
For the Year Ended June 30, 2020

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Nonexpendable Trusts		
Hazelton Library	\$ 46,459	\$ 0
Total reporting entity (excluding agency funds)	\$ 16,094,570	\$ 0

The accompanying notes are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 710	\$ 0	\$ 47,169	\$ 0	\$ 47,169
\$ <u>43,889,707</u>	\$ <u>44,668,107</u>	\$ <u>15,316,170</u>	\$ <u>2,924,440</u>	\$ <u>18,240,610</u>

Composition of ending statutory cash:

Checking accounts	\$ 6,875,600
Money market accounts	7,895,125
Certificates of Deposit	3,443,829
Activity fund checking accounts	<u>210,690</u>
Total cash	18,425,244
Agency funds per Schedule 3	<u>(184,634)</u>
Total reporting entity (excluding agency funds)	\$ <u>18,240,610</u>

The accompanying notes are an integral part of this statement.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE A. MUNICIPAL FINANCIAL REPORTING ENTITY

The District is a municipal corporation governed by an elected seven-member commission. This regulatory financial statement presents Unified School District Number 290 (the municipality), and does not include the financial statement of any of the related municipal entities.

Communities in Schools/Ottawa Public Education Trust is a not-for-profit corporation formed under the laws of the State of Kansas. The entity benefits the District's students providing such services as an after-school program. Communities in Schools/Ottawa Public Education Trust also operates Youth Friends, Impact Grant, and 21st Century, which are not included in the financial statement of the District.

Ottawa Recreation Commission is a joint recreation system established by the District and the City of Ottawa, Kansas, in accordance with K.S.A. 12-1925. The Commission oversees recreational activities. The tax funds for the operation of the Commission are levied by the District and are remitted directly to the Commission by the County. The District must approve Bond issues for the Commission. The Commission can sue and be sued. The District must approve the acquisition of real property by the Commission. The Commission as a related municipal entity is not included in these financial statements. The Recreation Commission has a separate audit performed. Audited financial statements of the Recreation Commission can be obtained at the Recreation Commission office.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potential could have the following types of funds.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The District did not have any business funds for the current year.

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds that benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE C. BASIS OF ACCOUNTING - continued

of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

District has approved a resolution that it is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max – Unified school districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the “Legal Max” budget. The State Board of Education calculates the “Legal Max” budget using enrollment figures. The District’s budgeted expenditures are limited to the lower of the published budget or the “Legal Max” budget.

Adjustment for Qualifying Budget Credits – Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year’s accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE D. BUDGETARY INFORMATION – continued

A legal operating budget is not required for the following special purpose funds:

Ottawa Tiny-K	Contingency Reserve	Textbook
LINC/EF After School	21 st Century	Title IVB Discretionary Project
Title I	Title IIA	Carl Perkins Improvement Grant
School Grants Program	McKinney-Vento	Scholarship Fund
Hazelton Library		

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

NOTE E. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The District rates investments (if any) as noted.

Concentration of credit risk - State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2020 is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Certificates of Deposit	100%

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Des Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2020.

At June 30, 2020, the carrying amount of the District's bank deposits was \$18,425,244 (which includes petty cash funds) and the bank balance was \$19,341,280. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$519,324 was covered by federal depository insurance and \$18,821,956 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. As of June 30, 2020 the District was only invested in certificates of deposit at local banks.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE F. IN-SUBSTANCE PAYMENTS

The District received \$651,037 for General Fund and \$202,782 for Supplemental General Fund subsequent to June 30, 2020 and is required by K.S.A. 72-6466 that the receipt be recorded as in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

NOTE G. CAPITAL PROJECTS

Capital project authorizations with approve change orders compared with expenditures from inception are as follows:

	Eugene Field Upgrades	Garfield Addition	High Scjhool Addition & Renovation	Garfield Playground	OHS Turf
Total Project Cost:	\$ 499,774	\$ 1,590,106	\$ 36,159,473	\$ 348,025	\$ 1,909,956
Expenses paid in 15-16 year	0	0	(7,220)	0	0
Expenses paid in 16-17 year	0	0	(5,688,268)	0	0
Expenses paid in 17-18 year	(290,723)	0	(17,648,582)	0	0
Expenses paid in 18-19 year	(135,379)	(172,601)	(8,613,151)	(199,323)	0
Expenses paid in 19-20 year	(73,672)	(1,417,505)	(4,136,983)	(148,702)	0
Expenditures to date	(499,774)	(1,590,106)	(36,094,204)	(348,025)	0
Encumbrance at 6/30/20	\$ 0	\$ 0	\$ 65,269	\$ 0	\$ 1,909,956

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Operating Transfers:			
General Fund	Special Education	K.S.A. 72-6478	\$ 3,282,554
General Fund	At Risk	K.S.A. 72-6428	1,228,453
General Fund	Virtual Education	K.S.A. 72-6428	28,690
General Fund	Food Service	K.S.A. 72-6428	2,532
General Fund	Professional Development	K.S.A. 72-6428	100,000
General Fund	Career & Technology Education	K.S.A. 72-6428	125,000
General Fund	Textbook	K.S.A. 72-6428	58,555
General Fund	4 Year Old At Risk	K.S.A. 72-6428	56,631
Supplemental General	Bilingual Education	K.S.A. 72-6433	89,795
Supplemental General	Parents as Teachers	K.S.A. 72-6433	14,500
Supplemental General	K-12 At Risk	K.S.A. 72-6433	890,720
Supplemental General	Special Education	K.S.A. 72-6433	1,054,606
Supplemental General	Vocational Education	K.S.A. 72-6433	600,000

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE I. LONG-TERM DEBT

Changes in long-term liabilities for the year ended June 30, 2020 were as follows:

Issue	Interest Rates		Date of Issue	Amount of Issue	Final Maturity
General Obligation Bonds					
Series 2012 Refinancing	1.75-3.00	%	3/15/2012	\$ 8,855,000	9/1/2023
Series 2013 Refinancing	3.00-4.00	%	1/10/2013	11,675,000	9/1/2025
Series 2015 - A new bldg	4.00-5.00	%	6/1/2015	63,160,000	9/1/2040
Series 2015 - B Refinancing	3.95-4.05	%	6/1/2015	1,150,000	9/1/2027
Series 2020 - A Refinancing	2.80	%	3/31/2020	60,045,000	9/1/2036
Capital Leases					
Toshiba Financial Services Copier Equipment	0.00	%	12/1/2016	258,130	11/30/2021

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds						
Series 2012 Refinancing	\$ 8,585,000	\$ 0	\$ 40,000	\$ (40,000)	\$ 8,545,000	\$ 256,700
Series 2013 Refinancing	6,765,000	0	1,670,000	(1,670,000)	5,095,000	228,850
Series 2015 - A new bldg	63,160,000	0	0	0	63,160,000	2,992,575
Series 2015 - B Refinancing	1,150,000	0	0	0	1,150,000	46,010
Series 2020 - A Refinancing	0	60,045,000	0	60,045,000	60,045,000	0
	<u>79,660,000</u>	<u>60,045,000</u>	<u>1,710,000</u>	<u>58,335,000</u>	<u>137,995,000</u>	<u>3,524,135</u>
Capital Leases						
Toshiba Financial Services Copier Equipment	103,252	0	51,626	(51,626)	51,626	0
	<u>103,252</u>	<u>0</u>	<u>51,626</u>	<u>(51,626)</u>	<u>51,626</u>	<u>0</u>
Total long-term Debt	<u>\$ 79,763,252</u>	<u>\$ 60,045,000</u>	<u>\$ 1,761,626</u>	<u>\$ 58,283,374</u>	<u>\$ 138,046,626</u>	<u>\$ 3,524,135</u>

The Series 2020 A Refinancing bonds were issued and funds deposited in a trust to make payments on the other bonds in subsequent years.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE I. LONG-TERM DEBT - continued

Current maturities of long-term debt and interest for the next five years and in five-year increments through their maturity are as follows:

Principal:	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
General obligation bonds					
Series 2012	\$ 1,930,000	\$ 2,060,000	\$ 2,200,000	\$ 2,355,000	\$ 0
Series 2013	0	0	0	0	2,460,000
Series 2015 A	0	0	0	0	0
Series 2015 B	0	0	0	0	0
Series 2020 A	860,000	1,630,000	1,675,000	1,720,000	1,770,000
Capital Lease	51,626	0	0	0	0
Interest:					
General obligation bonds					
Series 2012	227,400	167,550	103,650	35,325	0
Series 2013	203,800	203,800	203,800	203,800	154,600
Series 2015 A	2,992,575	2,992,575	2,992,575	2,992,575	2,992,575
Series 2015 B	46,010	46,010	46,010	46,010	46,010
Series 2020 A	1,533,785	1,634,360	1,588,090	1,540,560	1,491,700
Total principal and interest	\$ 7,845,196	\$ 8,734,295	\$ 8,809,125	\$ 8,893,270	\$ 8,914,885

Principal:	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036-2040</u>	<u>2041-2045</u>	<u>Total</u>
General obligation bonds					
Series 2012	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,545,000
Series 2013	2,635,000	0	0	0	5,095,000
Series 2015 A	10,555,000	19,665,000	12,485,000	20,455,000	63,160,000
Series 2015 B	1,150,000	0	0	0	1,150,000
Series 2020 A	10,620,000	27,770,000	14,000,000	0	60,045,000
Capital Lease	0	0	0	0	51,626
Interest:					
General obligation bonds					
Series 2012	0	0	0	0	533,925
Series 2013	52,700	0	0	0	1,022,500
Series 2015 A	14,030,750	10,029,750	4,504,087	135,650	43,663,112
Series 2015 B	92,707	0	0	0	322,757
Series 2020 A	5,568,405	3,416,075	324,530	0	17,097,505
Total principal and interest	\$ 44,704,562	\$ 60,880,825	\$ 31,313,617	\$ 20,590,650	\$ 200,686,425

The District is subject to statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2020, the statutory limit for the District was \$18,489,537. The outstanding bond principal was \$63,160,000. This represents excess indebtedness of \$44,670,463.63. The District has received approval from the Kansas State Board of Education to exceed the general bond debt limitation.

Defeasance of Debt

The District issued bonds in the amount of \$64,310,000 during the year ended June 30, 2015. Some of the proceeds from these bonds were placed in a trust to provide for the future debt service payments on general obligation bonds Series 2013. The trust account and the defeased bonds are not included in the District's financial statements. At June 30, 2020, the following outstanding bonds are considered defeased: General Obligation Bond Series 2013 \$2,295,000

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE J. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits: As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Flexible Benefit Plan (I.R.C. Section 125): The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All Classified employees who work 630 hours per year or more are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Currently, benefits offered through the Plan include health insurance (must have 30 hours per week to be eligible) life insurance, dental insurance, vision insurance, cancer insurance, disability income protection, dependent care coverage and a medical reimbursement plan.

Deferred Compensation Plan: The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plans, available to all District employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Investments are managed by the plan trustees under one of various pools of investment options offered by Security Distributors, Inc.

Compensated Absences: At the beginning of each school year full-time certified staff members are credited with 10 days of leave. The unused portion of which accumulates up to a total of 110 days. Licensed staff may use all or any portion of their leave for personal illness or disability. Upon retirement or death, payment equal to one-half of the substitute pay per day will be made to the employee or beneficiary for accumulated sick leave. When an employee has accumulated 100 days of sick leave a block of 10 days may be sold back to the District for payment equal to one-half of the substitute pay per day.

Employees leaving the district shall be paid for accrued vacation time at the employee's regular daily rate of pay. Employees earning 15-20 vacation days may carry up to 10 days forward. This carry-over amount must be used by December 31, of that fiscal year.

Full-time classified employees accrue vacation time at the end of each fiscal year worked or portion thereof as follows.

After 6 months	One week (5 days)
After 1 years	Two weeks (10 days)
After 5 years	Three weeks (15 days)
After 15 years	Four weeks (20 days)

A maximum of two days of paid personal business or emergency leave may be granted each year subject to the approval of the superintendent or designee.

At the end of the school year, an employee who has unused personal leave days may: (1) be credited with a maximum of one day sick leave and/or, (2) be reimbursed for each day at the substitute rate, and or, (3) carryover one day of personal leave to the following year for a maximum of three personal days provided employee has been employed by the district for at least ten years.

After three years of service, employees may trade 2 sick days for an additional personal leave day up to a maximum of 2 additional personal days. This option is available only once every three years.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE J. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

Compensated Absences: Sick leave may be granted to classified employees at the rate of one day per month worked each year with a total accumulation of 100 days allowed. The maximum number of sick leave days available for use shall be 100. Accumulated sick leave days over 100 may be sold back to the district at the rate of one-half of classified substitute pay per day. There shall be no payment for unused sick leave when an employee ceases employment with the District. The total amount of leave sold back to the District was \$12,069 for year ended June 30, 2020.

The District's policy is to recognize the costs of compensated absences when actually paid. The cost of accumulated sick and vacation pay is not recorded at the time the benefits are accumulated. At June 30, 2020, the District has estimated the cost of accumulated sick and vacation pay to be \$692,943 at June 30, 2020. Vacation and sick leave paid out to retirees for June 30, 2020 amounted to \$24,856.

Death and Disability Other Post Employment Benefits: As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement (KPERS) receive long-term disability benefits and life insurance. The plan is administered through a trust held by KPERS that is funded to pay annual benefits payments. The employer contribution rate is set at 1% for the year ended June 30, 2019.

NOTE K. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description - The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at <http://www.kpers.org> or by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Contributions - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provision of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate at 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE K. DEFINED BENEFIT PENSION PLAN- continued

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$2,673,053 for the year ended June 30, 2020.

Net Pension Liability

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$23,106,432. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportionate share of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at <http://www.kpers.org> or can be obtained as described above.

NOTE L. OTHER RETIREMENT BENEFITS

An employee who qualifies for retirement benefits with KPERS is also eligible for U.S.D. 290 retirement benefits if the employee has worked for the district at least ten years. The District's retirement stipend is equal to one-half of the substitute teacher pay rate for each day of accrued sick leave.

The District will contribute \$45.00 per month (\$540.00 per contract year) into each teacher's Employer Paid Account. Contributions will be prorated for teachers who work less than full time in a certified position and/or are employed for less than a full contract year.

Upon beginning his/her 6th continuous year as a teacher employed by the District, each teacher will become vested in 10% of the value within his/her Employer Paid Account. The vested portion will continue to increase by 10% until the teacher is 100% vested upon beginning his/her 11th continuous year with the District. A teacher who terminates employment with the District after the beginning of his/her 6th year may leave the vested amount, including the interest on that vested amount, in the Employer Paid Account, thereby retaining continuous vesting status upon returning to a teaching position with the District at a future date. All unvested moneys will be forfeited by the employee and will revert to the District Forfeiture Account.

Employees may redirect investments in the Employer Paid Account, after the initial enrollment. The employee is responsible for the results of these decisions.

A teacher may access the vested portion of his/her Employer Paid Account upon termination of an employment contract with the District.

Employer Paid Contributions and growth thereon will be considered taxable income upon distribution from the plan. Further, a penalty for early withdrawal may apply for distributions made prior to the age allowed by State and Federal laws and regulations. Qualified Rollover options may allow a terminated teacher to defer taxation until a later date.

**Unified School District Number 290
Ottawa, Kansas**

**NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2020**

NOTE L. OTHER RETIREMENT BENEFITS- continued

Upon retirement, eligible teachers may choose to relinquish the portion of the vested amount in their Employer Paid Account equal to the amount that would have been in their account had they invested in the District's Default Investment Track and thereby participate in the Phase Out Option described below.

Eligibility – A teacher may choose the Phase Out Option if he/she: (1) Was employed as a full or part time teacher in a certified position by the District during the current contract year, (2) Has ten years or more of full or part time employment as a teacher in a certified position with the District immediately prior to retirement, (3) Meets KPERS eligibility for retirement benefits, or (4) Retires prior to 2022-2023 contract year.

Application – A teacher may apply for the Phase Out Option by giving written notice to the Board of Education according to "Article Five, Section C: Application."

The Phase Out Option deposit will be made no later than July 31st of the employee's final year of employment. This option includes a onetime deposit of \$15,000 minus any amount currently in the Employer Paid Account that would have accumulated had all moneys been invested in the District's Default Investment Track. This one time contribution will be prorated for part-time employees.

Exception to the July 31st payment date: Any employee who notifies the BOE of his/her coming retirement by September 20th of his/her final year of employment will receive the Phase Out deposit no later than October 31st of that current year. These employees will be responsible for gains or losses in this account.

The District offers its employees a 403(b) retirement plan which is available to employees of the District. During the year ended June 30, 2020, the District contributed \$138,060 on behalf of employees to the plan.

NOTE M. HEALTH INSURANCE

All employees who work at least 30 hours per week may participate in the district insurance programs. The board shall pay \$75 per month as a cash option for employees hired before July 1, 2000 who normally work 35 hours or more per week. For employees hired on or after July 1, 2000 the board shall pay the current agreed benefit per month as a partial payment toward the district health insurance for those employees enrolled in the District health plan, after completion of a 60-day waiting period. This amount will be prorated for employees working less than the hours of a full-time paraprofessional, based on a 40-hour workweek. The District's expenditures for this health insurance program amounted to \$1,586,501 for year ended June 30, 2020.

NOTE N. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three years.

NOTE O. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records the reimbursement as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Ad Valorem Tax Revenue: The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's office annually determines assessed valuation and the County Clerk spreads the annual assessment to the taxing units. One-half of the property taxes are due December 20 and distributed to the District by January 20 to finance a portion of the current year's budget. The second half is due May 10 and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE O. OTHER INFORMATION - continued

Contingencies: The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2020.

Compliance with Kansas Statutes: Management is not aware of any statutory violations for the period covered by the audit.

NOTE P. PRIOR PERIOD ADJUSTMENT

The District has decreased Capital Outlay beginning unencumbered cash by \$(11,039) and increased Construction Fund beginning unencumbered cash by \$11,039 for a transfer of expenses from one fund to the other after the audit had been issued for year end June 30, 2019. The District also reduced Capital Outlay beginning unencumbered cash by \$(4,516) to correct cash from a posting error made when the District changed to a new software system.

NOTE Q. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through November 3, 2020 the date the financial statements were available to be issued.

**REQUIRED
REGULATORY BASIS
SUPPLEMENTARY INFORMATION**

Unified School District Number 290
Ottawa, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
(Budgeted Funds Only)
For the Year Ended June 30, 2020

	Certified Budget	Adjustments To Comply with Legal Max
Governmental Type Funds		
General Funds		
General Fund	\$ 17,364,527	\$ (643,819)
Supplemental General	5,303,527	(192,689)
Special Purpose Funds		
Adult Education	70,000	0
4 Year Old At Risk	60,000	0
At Risk (K-12)	2,501,461	0
Bilingual Education	105,000	0
Virtual Education	46,000	0
Capital Outlay	2,485,320	0
Drivers Education	61,100	0
Food Service	1,176,000	0
Professional Development	182,000	0
Parents as Teachers	29,000	0
Special Education	5,495,971	0
Career & Technology Education Coop	840,520	0
KPERS Retirement Contribution	2,927,096	0
Bond and Interest Fund		
Bond and Interest	5,235,135	0

See Independent Auditor's Report.

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget For Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
\$ 86,506	\$ 16,807,214	\$ 16,734,845	\$ (72,369)
339	5,111,177	5,110,818	(359)
0	70,000	58,200	(11,800)
0	60,000	56,631	(3,369)
0	2,501,461	2,164,570	(336,891)
0	105,000	89,795	(15,205)
0	46,000	28,690	(17,310)
975,195	3,460,515	3,034,458	(426,057)
0	61,100	22,466	(38,634)
0	1,176,000	1,095,050	(80,950)
0	182,000	113,888	(68,112)
0	29,000	28,000	(1,000)
0	5,495,971	5,272,302	(223,669)
0	840,520	745,522	(94,998)
0	2,927,096	2,673,053	(254,043)
0	5,235,135	5,234,885	(250)

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
State aid				
Equalization	\$ 13,248,606	\$ 13,808,346	\$ 14,366,967	\$ (558,621)
Equalization NFW	546,448	58,555	0	58,555
Special Education	2,541,077	2,781,438	2,997,560	(216,122)
Other				
Reimbursed expenses & donations	116,953	86,506	0	86,506
Total cash receipts	<u>16,453,084</u>	<u>16,734,845</u>	<u>\$ 17,364,527</u>	<u>\$ (629,682)</u>
Expenditures				
Instruction				
Salaries	6,452,802	6,840,741	\$ 6,769,454	\$ 71,287
Employee benefits	1,229,952	1,228,709	1,273,978	(45,269)
Purchased professional and Tech Services	135,194	116,033	128,300	(12,267)
Purchased property services	59,018	63,274	41,104	22,170
Other purchased services	12,345	1,797	10,300	(8,503)
Supplies	196,004	190,639	285,459	(94,820)
Student activities	79,277	73,017	0	73,017
Student support services				
Salaries	761,948	811,386	780,604	30,782
Employee benefits	130,367	122,311	135,030	(12,719)
Other purchased services	89	54	300	(246)
Supplies	5,220	4,376	5,500	(1,124)
Instructional support staff				
Salaries	142,667	155,645	151,555	4,090
Employee benefits	35,049	38,024	40,803	(2,779)
Supplies	45,960	45,875	48,590	(2,715)
General administrative				
Salaries	272,364	296,217	288,039	8,178
Employee benefits	67,179	63,757	68,106	(4,349)
Purchased professional and Tech Services	127,086	117,782	132,100	(14,318)
Purchased property services	3,108	4,363	2,625	1,738
Other purchased services	5,911	4,788	12,000	(7,212)
Supplies	26,446	22,856	30,000	(7,144)
Other	2,493	4,920	0	4,920
School administration				
Salaries	931,714	966,540	969,736	(3,196)
Employee benefits	148,002	142,870	154,282	(11,412)
Purchased property services	1,351	0	1,500	(1,500)
Other purchased services	0	0	400	(400)
Supplies	12,973	14,666	16,860	(2,194)

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Expenditures - continued				
Central services				
Salaries	\$ 180,933	\$ 167,042	\$ 186,743	\$ (19,701)
Employee benefits	25,937	24,312	26,766	(2,454)
Student transportation services				
Salaries	100,396	109,576	104,160	5,416
Employee benefits	13,309	12,549	13,816	(1,267)
Vehicle operating services				
Salaries	114,487	134,929	120,000	14,929
Employee benefits	18,331	19,416	19,100	316
Motor Fuel	44,708	13,426	50,000	(36,574)
Other purchased services	3,181	5,377	3,500	1,877
Vehicle services & maintenance Services				
Purchased professional and Tech Services	9,691	7,365	9,700	(2,335)
Supplies	27,196	6,351	31,000	(24,649)
Equipment	3,654	0	0	0
Other	518	550	600	(50)
Other student transportation services				
Salaries	41,929	17,725	42,000	(24,275)
Employee benefits	8,609	3,172	8,726	(5,554)
Operating transfers				
Virtual Education	39,043	28,690	46,000	(17,310)
Professional Development	30,000	100,000	100,000	0
Parent Education Program	0	0	14,500	(14,500)
Food Service	6,876	2,532	0	2,532
Special Education	2,834,462	3,282,554	3,449,467	(166,913)
Career & Technology Education COOP	100,777	125,000	125,000	0
Preschool-Aged At-Risk	0	56,631	60,000	(3,369)
At-Risk	1,418,080	1,228,453	1,451,564	(223,111)
Textbook	546,448	58,555	155,260	(96,705)
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(643,819)</u>	<u>643,819</u>
Legal General Fund Budget	16,453,084	16,734,845	16,720,708	14,137
Adjustment for qualifying budget credits	<u>0</u>	<u>0</u>	<u>86,506</u>	<u>(86,506)</u>
Total expenditures	<u>16,453,084</u>	<u>16,734,845</u>	<u>\$ 16,807,214</u>	<u>\$ (72,369)</u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020
(With Comparative Actual for the Prior Year Ended June 30, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts over (under) expenditures	\$ 0	\$ 0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	\$ <u>0</u>	\$ <u>0</u>		

See Independent Auditor's Report.

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2b

*GENERAL FUNDS
SUPPLEMENTAL GENERAL LOCAL OPTION FUND - 08*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS*

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes and shared revenue				
Ad valorem property	\$ 1,891,091	\$ 1,836,256	\$ 1,863,314	\$ (27,058)
Delinquent	52,553	43,616	43,913	(297)
Motor vehicle	214,242	207,159	201,724	5,435
Recreational vehicle	2,914	2,914	2,880	34
Commercial vehicle tax	0	0	9,918	(9,918)
State aid				
Equalization	3,026,792	2,970,930	3,082,940	(112,010)
Other				
Reimbursements	0	339	0	339
Total cash receipts	<u>5,187,592</u>	<u>5,061,214</u>	<u>\$ 5,204,689</u>	<u>\$ (143,475)</u>
Expenditures				
Instruction				
Purchased prof & tech. service	29,892	34,201	\$ 30,032	\$ 4,169
Other purchased services	18,152	19,641	18,200	1,441
Supplies	14,896	(818)	15,000	(15,818)
Instructional Support				
Salaries	242,298	216,382	239,156	(22,774)
Employee benefits	54,714	48,019	58,674	(10,655)
Purchased professional & tech. service	80,646	79,796	88,450	(8,654)
Other purchased services	1,553	609	2,000	(1,391)
Supplies	18,382	2,804	25,000	(22,196)
Central services				
Salaries	92,790	96,502	96,502	0
Employee benefits	12,109	12,374	12,524	(150)
Operations and maintenance				
Salaries	743,913	648,484	757,851	(109,367)
Employee benefits	181,447	148,596	193,718	(45,122)
Purchased professional & tech. service	61,246	57,652	70,000	(12,348)
Purchased property services	167,825	116,365	136,000	(19,635)
Other purchased services	191,885	234,522	232,325	2,197
Supplies	120,791	99,372	125,000	(25,628)
Energy	642,249	625,895	655,000	(29,105)
Student Transportation Services				
Motor Fuel	18,974	20,801	25,000	(4,199)

See Independent Auditor's Report.

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL LOCAL OPTION FUND - 08

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS*

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Expenditures - continued				
Operating Transfers				
Bilingual Education	\$ 40,000	\$ 89,795	\$ 105,000	\$ (15,205)
Special Education	887,698	1,054,606	889,440	165,166
Career & Technology Education COOP	600,000	600,000	613,133	(13,133)
Professional Development	55,000	0	0	0
Parents as Teachers	14,500	14,500	0	14,500
At-Risk 4 Year old	54,244	0	0	0
At-Risk K-12	865,317	890,720	915,522	(24,802)
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(192,689)</u>	<u>192,689</u>
Legal Fund Budget	5,210,521	5,110,818	5,110,838	(20)
Adjustment for qualifying budget credits			339	(339)
Total expenditures	<u>5,210,521</u>	<u>5,110,818</u>	<u>\$ 5,111,177</u>	<u>\$ (359)</u>
Receipts over (under) expenditures	(22,929)	(49,604)		
Unencumbered cash, July 1	<u>286,772</u>	<u>263,843</u>		
Unencumbered cash, June 30	<u>\$ 263,843</u>	<u>\$ 214,239</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
ADULT EDUCATION FUND - 10

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes and shared revenue				
Ad valorem property	\$ 53,447	\$ 51,000	\$ 49,233	\$ 1,767
Delinquent	1,294	1,117	1,204	(87)
Motor vehicle tax	3,984	5,449	5,314	135
Recreational vehicle tax	77	76	76	0
Commercial vehicle Tax	0	0	261	(261)
Total cash receipts	58,802	57,642	\$ 56,088	\$ 1,554
Expenditures				
Instruction				
Other purchased services	58,200	58,200	\$ 70,000	\$ (11,800)
Total expenditures	58,200	58,200	\$ 70,000	\$ (11,800)
Receipts over (under) expenditures	602	(558)		
Unencumbered cash, July 1	18,642	19,244		
Unencumbered cash, June 30	\$ 19,244	\$ 18,686		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
4 YEAR OLD AT RISK - 11

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Operating transfers				
General Fund	\$ 54,244	\$ 56,631	\$ 60,000	\$ (3,369)
Expenditures				
Instruction				
Salaries	45,223	47,499	\$ 50,741	\$ (3,242)
Employee benefits	9,021	9,132	9,259	(127)
Total expenditures	54,244	56,631	\$ 60,000	\$ (3,369)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	\$ 0	\$ 0		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
K-12 AT RISK - 13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Grants	\$ 68,917	\$ 71,133	\$ 70,700	\$ 433
Other				
Tuition	670	80	500	(420)
Operating transfers				
Supplemental General	865,317	890,720	1,451,564	(560,844)
General Fund	1,418,080	1,228,453	915,522	312,931
Total cash receipts	<u>2,352,984</u>	<u>2,190,386</u>	<u>\$ 2,438,286</u>	<u>\$ (247,900)</u>
Expenditures				
Instruction				
Salaries	1,852,797	1,662,761	\$ 1,895,210	\$ (232,449)
Employee benefits	325,024	279,041	316,804	(37,763)
Purchased professional services	0	10,559	0	10,559
Supplies	6,865	6,775	5,950	825
Student support services				
Purchased professional services	44,004	36,670	44,004	(7,334)
Other purchased services	321	222	500	(278)
School administration				
Salaries	125,151	76,960	137,425	(60,465)
Employee benefits	20,256	11,514	21,068	(9,554)
Purchased professional services	80,000	80,000	80,000	0
Supplies	156	68	500	(432)
Total expenditures	<u>2,454,574</u>	<u>2,164,570</u>	<u>\$ 2,501,461</u>	<u>\$ (336,891)</u>
Receipts over (under) expenditures	(101,590)	25,816		
Unencumbered cash, July 1	<u>195,543</u>	<u>93,953</u>		
Unencumbered cash, June 30	<u>\$ 93,953</u>	<u>\$ 119,769</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
BILINGUAL EDUCATION FUND - 14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Operating transfers				
Supplemental General	\$ 40,000	\$ 89,795	\$ 105,000	\$ (15,205)
Expenditures				
Instruction				
Salaries	25,806	79,360	\$ 85,740	\$ (6,380)
Employee benefits	13,896	10,055	18,480	(8,425)
Purchased Professional & Tech Service	29	0	30	(30)
Other Purchased Services	250	286	250	36
Supplies	19	94	500	(406)
Total expenditures	<u>40,000</u>	<u>89,795</u>	<u>\$ 105,000</u>	<u>\$ (15,205)</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Unified School District Number 290

Ottawa, Kansas

Schedule 2g

*SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION FUND - 15*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS*

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		<u>2020</u>		Variance Over (Under)
	2019 <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash receipts				
Operating transfers				
General Fund	\$ 39,043	\$ 28,690	\$ 46,000	\$ (17,310)
Total cash receipts	<u>39,043</u>	<u>28,690</u>	<u>\$ 46,000</u>	<u>\$ (17,310)</u>
Expenditures				
Instruction				
Salaries	11,000	4,500	\$ 15,765	\$ (11,265)
Employee benefits	829	338	1,225	(887)
Supplies	20,844	22,764	22,000	764
School Administration				
Salaries	5,946	1,013	6,500	(5,487)
Employee benefits	<u>424</u>	<u>75</u>	<u>510</u>	<u>(435)</u>
Total expenditures	<u>39,043</u>	<u>28,690</u>	<u>\$ 46,000</u>	<u>\$ (17,310)</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY FUND - 16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes and shared revenue				
Ad valorem property	\$ 1,034,868	\$ 1,072,188	\$ 1,036,163	\$ 36,025
Delinquent	24,529	22,245	24,068	(1,823)
Motor vehicle tax	113,298	109,022	106,144	2,878
Recreational vehicle tax	1,542	1,533	1,516	17
Commercial Vehicle Tax	0	0	5,219	(5,219)
State sources				
State Aid	522,819	569,832	571,702	(1,870)
Other				
Interest on idle funds	48,795	40,206	50,000	(9,794)
Reimbursed refunds	3,356	879,004	0	879,004
Other revenue from local source	15,479	96,191	0	96,191
Total cash receipts	<u>1,764,686</u>	<u>2,790,221</u>	<u>\$ 1,794,812</u>	<u>\$ 995,409</u>
Expenditures				
Instruction				
Supplies	48,349	71,577	\$ 46,300	\$ 25,277
Property	658,075	319,958	700,000	(380,042)
Student support services				
Property	686	3,414	25,000	(21,586)
Central services				
Supplies-Technology services	0	0	30,550	(30,550)
Property	225,902	59,201	25,000	34,201
Operation and maintenance				
Salaries	248,560	371,532	420,000	(48,468)
Employee benefits	53,819	75,664	81,920	(6,256)
Purchased property services	56,360	234,724	100,500	134,224
Property	29,572	10,356	55,000	(44,644)
Transportation				
Property	124,417	90,293	190,500	(100,207)
Vehicle services & maintenance services				
Salaries	48,103	49,781	50,000	(219)
Employee benefits	5,200	5,343	5,550	(207)
Property	0	13,255	100,000	(86,745)
Facility acquisition & construction services				
Architectural & Engineering services	0	0	50,000	(50,000)
Site Improvement	17,192	1,465,315	100,000	1,365,315
Building Improvements	467,092	264,045	505,000	(240,955)
Legal Fund Budget	<u>1,983,327</u>	<u>3,034,458</u>	2,485,320	549,138

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY FUND - 16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		2020		Variance Over (Under)
		2019 Actual	Actual Budget	
Adjustment for qualifying budget credits	\$	<u>0</u>	\$ <u>0</u> \$ <u>975,195</u>	\$ <u>(975,195)</u>
Total expenditures		<u>1,983,327</u>	<u>3,034,458</u> \$ <u>3,460,515</u>	\$ <u>(426,057)</u>
Receipts over (under) expenditures	\$	(218,641)	\$ (244,237)	
Unencumbered cash, July 1 (as restated)		<u>3,427,954</u>	<u>3,209,313</u>	
Unencumbered cash, June 30	\$	<u>3,209,313</u>	\$ <u>2,965,076</u>	

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
DRIVERS EDUCATION - 18

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
State aid				
State safety aid	\$ 15,141	\$ 16,250	\$ 15,600	\$ 650
Local sources				
Tuition	19,875	8,795	25,000	(16,205)
Total cash receipts	<u>35,016</u>	<u>25,045</u>	<u>\$ 40,600</u>	<u>\$ (15,555)</u>
Expenditures				
Instruction				
Salaries	20,151	17,962	\$ 35,000	\$ (17,038)
Employee benefits	1,570	1,396	3,100	(1,704)
Supplies	11	0	20,000	(20,000)
Other	218	548	500	48
Vehicle operations				
Motor Fuel - not school bus	0	0	2,000	(2,000)
Other	1,575	2,560	500	2,060
Total expenditures	<u>23,525</u>	<u>22,466</u>	<u>\$ 61,100</u>	<u>\$ (38,634)</u>
Receipts over (under) expenditures	11,491	2,579		
Unencumbered cash, July 1	<u>35,850</u>	<u>47,341</u>		
Unencumbered cash, June 30	<u>\$ 47,341</u>	<u>\$ 49,920</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
FOOD SERVICE FUND - 24

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Local sources				
Student lunch sales	\$ 239,027	\$ 181,301	\$ 263,000	\$ (81,699)
Student Sales (Breakfast)	0	0	21,225	(21,225)
Adult and other student sales	39,031	31,183	14,215	16,968
State aid				
Equalization aid	10,466	12,095	9,600	2,495
Federal aid				
Grant	692,600	839,258	728,833	110,425
Interest	143	114	0	114
Other				
Miscellaneous	4	2,115	0	2,115
Operating transfers				
General Fund	6,876	2,532	0	2,532
Total cash receipts	<u>988,147</u>	<u>1,068,598</u>	<u>\$ 1,036,873</u>	<u>\$ 31,725</u>
Expenditures				
Food service operation				
Salaries	120,186	123,509	\$ 145,000	\$ (21,491)
Employee benefits	24,349	25,258	31,000	(5,742)
Other purchased services	822,330	935,684	910,000	25,684
Supplies	88	26	10,000	(9,974)
Property, equipment, furnishings	41,997	985	50,000	(49,015)
Other	21,769	9,588	30,000	(20,412)
Total expenditures	<u>1,030,719</u>	<u>1,095,050</u>	<u>\$ 1,176,000</u>	<u>\$ (80,950)</u>
Receipts over (under) expenditures	(42,572)	(26,452)		
Unencumbered cash, July 1	<u>312,293</u>	<u>269,721</u>		
Unencumbered cash, June 30	<u>\$ 269,721</u>	<u>\$ 243,269</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT - 26

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
State Sources				
State Aid	\$ 19,852	\$ 10,695	\$ 12,500	\$ (1,805)
Local Sources				
Miscellaneous Income	0	75	0	75
Operating transfer				
General Fund	30,000	100,000	100,000	0
Supplemental General	55,000	0	0	0
Total cash receipts	104,852	110,770	\$ 112,500	\$ (1,730)
Expenditures				
Instruction support staff				
Purchased professional / technical svc	119,244	69,698	\$ 125,000	\$ (55,302)
Other purchased services	31,220	33,452	50,000	(16,548)
Supplies	1,328	1,065	1,500	(435)
Central Services				
Purchased professional/technical svc	0	0	3,500	(3,500)
Other purchased services	0	0	1,000	(1,000)
Other Support Services				
Purchased professional services	2,117	426	1,000	(574)
Other purchased services	500	9,162	0	9,162
Other Support Services				
Purchased professional services	0	85	0	85
Total expenditures	154,409	113,888	\$ 182,000	\$ (68,112)
Receipts over (under) expenditures	(49,557)	(3,118)		
Unencumbered cash, July 1	190,550	140,993		
Unencumbered cash, June 30	\$ 140,993	\$ 137,875		

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Unified School District Number 290
Ottawa, Kansas

Schedule 21

SPECIAL PURPOSE FUNDS
PARENTS AS TEACHERS FUND - 28

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		<u>2020</u>		<u>Variance</u>
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Cash receipts				
Operating transfers				
General Fund	\$ 0	\$ 0	\$ 14,500	\$ (14,500)
Supplemental General	<u>14,500</u>	<u>14,500</u>	<u>0</u>	<u>14,500</u>
Total cash receipts	<u>14,500</u>	<u>14,500</u>	\$ <u>14,500</u>	\$ <u>0</u>
Expenditures				
Student support services				
Other purchased services	<u>14,500</u>	<u>28,000</u>	\$ <u>29,000</u>	\$ <u>(1,000)</u>
Total expenditures	<u>14,500</u>	<u>28,000</u>	\$ <u>29,000</u>	\$ <u>(1,000)</u>
Receipts over (under) expenditures	0	(13,500)		
Unencumbered cash, July 1	<u>14,500</u>	<u>14,500</u>		
Unencumbered cash, June 30	\$ <u>14,500</u>	\$ <u>1,000</u>		

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Unified School District Number 290
Ottawa, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND - 30

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2020
(With Comparative Actual for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Local Sources				
Other	\$ 77,390	\$ 53,356	\$ 20,000	\$ 33,356
Federal aid				
Grants	504,044	511,024	505,000	6,024
Medicaid	256,336	223,204	275,000	(51,796)
Operating transfers				
General Fund	2,922,159	3,282,554	3,449,467	(166,913)
Supplemental General	800,000	1,054,606	889,440	165,166
Total cash receipts	<u>4,559,929</u>	<u>5,124,744</u>	<u>\$ 5,138,907</u>	<u>\$ (14,163)</u>
Expenditures				
Instruction				
Salaries	3,016,668	3,158,120	\$ 3,382,333	\$ (224,213)
Employee benefits	597,154	592,229	621,000	(28,771)
Purchased professional / technical services	142,646	179,945	153,000	26,945
Other purchased services	126,420	148,516	131,000	17,516
Supplies	37,193	32,310	37,500	(5,190)
Property	1,078	26	5,000	(4,974)
Other	3,676	3,462	4,000	(538)
Student support services				
Salaries	336,543	489,097	495,300	(6,203)
Employee benefits	55,959	82,205	81,668	537
Purchased professional / technical services	5,272	19,313	10,000	9,313
Instructional support staff				
Salaries	33,247	34,311	34,315	(4)
Employee benefits	7,507	7,640	7,620	20
Other purchased services	5,577	1,998	6,000	(4,002)
Supplies	0	1,299	0	1,299
Special area administration				
Salaries	157,443	230,568	228,835	1,733
Employee benefits	25,758	36,022	36,900	(878)
Purchased professional / technical services	2,090	440	3,500	(3,060)
Purchased property services	9,357	9,505	7,900	1,605
Supplies	5,149	4,154	6,300	(2,146)
Operations and maintenance				
Purchased property services	1,259	199	0	199
Energy	7,844	0	0	0
Equipment	10,971	0	0	0

See Independent Auditor's Report.

Unified School District Number 290

Ottawa, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND - 30

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		<u>2020</u>		
	2019			Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
Expenditures - continued				
Student transportation services				
Salaries	\$ 72,903	\$ 80,322	\$ 78,000	\$ 2,322
Employee benefits	7,678	7,730	8,300	(570)
Vehicle operating services				
Salaries	97,020	102,541	100,000	2,541
Employee benefits	13,436	14,223	13,900	323
Other purchased services	11,266	17,359	18,600	(1,241)
Supplies	19,883	14,887	25,000	(10,113)
Other student transportation services				
Property	<u>0</u>	<u>3,881</u>	<u>0</u>	<u>3,881</u>
 Total expenditures	 <u>4,810,997</u>	 <u>5,272,302</u>	 <u>\$ 5,495,971</u>	 <u>\$ (223,669)</u>
 Receipts over expenditures	 (251,068)	 (147,558)		
 Unencumbered cash, July 1	 <u>1,804,451</u>	 <u>1,553,383</u>		
 Unencumbered cash, June 30	 <u>\$ 1,553,383</u>	 <u>\$ 1,405,825</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
OTTAWA TINY-K FUND - 31

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended June 30, 2020
(With Comparative Actual for the Prior Year Ended June 30, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Local sources		
Other	\$ 155,773	\$ 157,766
Expenditures		
Student support service		
Salaries	97,477	114,087
Employee benefits	15,743	18,558
Purchased professional / technical services	36,675	36,585
Other purchased services	2,319	1,572
Supplies	297	251
Other supplemental service		
Other	<u>3,262</u>	<u>3,000</u>
 Total expenditures	 <u>155,773</u>	 <u>174,053</u>
 Receipts over (under) expenditures	 0	 (16,287)
 Unencumbered cash, July 1	 <u>32,642</u>	 <u>32,642</u>
 Unencumbered cash, June 30	 <u><u>\$ 32,642</u></u>	 <u><u>\$ 16,355</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2o

SPECIAL PURPOSE FUNDS
CAREER & TECHNOLOGY EDUCATION COOP - 34

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
State Sources				
State Aid	\$ 3,515	\$ 771	\$ 3,622	\$ (2,851)
Operating transfers				
General	100,777	125,000	125,000	0
Supplemental general	600,000	600,000	613,133	(13,133)
Other				
Reimbursed expenses	9,589	8,002	10,000	(1,998)
Other	0	39,897	0	39,897
Total cash receipts	713,881	773,670	\$ 751,755	\$ 21,915
Expenditures				
Instruction				
Salaries	557,417	569,075	\$ 609,696	\$ (40,621)
Employee benefits	90,871	91,982	106,080	(14,098)
Other purchased services	15,597	5,689	8,500	(2,811)
Supplies	65,030	48,647	75,000	(26,353)
School administration				
Salaries	21,735	21,994	22,740	(746)
Employee benefits	7,044	7,072	7,139	(67)
Supplies	191	954	600	354
Student transportation services				
Salaries	9,210	101	10,000	(9,899)
Employee benefits	714	8	750	(742)
Other	0	0	15	(15)
Total expenditures	767,809	745,522	\$ 840,520	\$ (94,998)
Receipts over (under) expenditures	(53,928)	28,148		
Unencumbered cash, July 1	243,734	189,806		
Unencumbered cash, June 30	\$ 189,806	\$ 217,954		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2p

SPECIAL PURPOSE FUNDS
KPERS CONTRIBUTION FUND - 51

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
State Aid				
KPERS	\$ 1,730,655	\$ 2,673,053	\$ 2,927,096	\$ (254,043)
Total Receipts	<u>1,730,655</u>	<u>2,673,053</u>	<u>\$ 2,927,096</u>	<u>\$ (254,043)</u>
Expenditures				
Instruction				
Employee benefits	1,149,328	1,775,175	\$ 1,990,425	\$ (215,250)
Student support services				
Employee benefits	144,683	223,467	214,433	9,034
Instructional support				
Employee benefits	49,151	75,915	71,392	4,523
General administration				
Employee benefits	52,612	81,261	86,593	(5,332)
School administration				
Employee benefits	128,241	198,073	189,835	8,238
Central services				
Employee benefits	31,325	48,382	47,577	805
Operations & maintenance				
Employee benefits	118,723	183,371	197,845	(14,474)
Transportation				
Employee benefits	48,285	74,578	90,692	(16,114)
Food service				
Employee benefits	<u>8,307</u>	<u>12,831</u>	<u>38,304</u>	<u>(25,473)</u>
Total expenditures	<u>1,730,655</u>	<u>2,673,053</u>	<u>\$ 2,927,096</u>	<u>\$ (254,043)</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2q

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE FUND - 53

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual for the Prior Year Ended June 30, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
Cash receipts		
Operating transfers		
General Fund	\$ 546,448	\$ 0
Expenditures		
Transfers		
Textbook Fund	<u>300,000</u>	<u>0</u>
Total expenditures	<u>300,000</u>	<u>0</u>
Receipts over (under) expenditures	246,448	0
Unencumbered cash, July 1	<u>1,792,604</u>	<u>2,039,052</u>
Unencumbered cash, June 30	<u>\$ 2,039,052</u>	<u>\$ 2,039,052</u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
TEXTBOOK FUND - 55

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual for the Prior Year Ended June 30, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Local sources		
Textbook rental and sales	\$ 179,045	\$ 157,761
Operating transfers		
General Fund	0	58,555
Contingency	<u>300,000</u>	<u>0</u>
Total cash receipts	<u>479,045</u>	<u>216,316</u>
Expenditures		
Instruction		
Textbook and workbook purchases	<u>611,091</u>	<u>366,672</u>
Receipts over (under) expenditures	(132,046)	(150,356)
Unencumbered cash, July 1	<u>425,203</u>	<u>293,157</u>
Unencumbered cash, June 30	<u>\$ 293,157</u>	<u>\$ 142,801</u>

See Independent Auditor's Report.

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2s

*SPECIAL PURPOSE FUNDS
LINC/EF-AFTER SCHOOL - 78*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual for the Prior Year Ended June 30, 2019)*

	<u>2019 Actual</u>	<u>2020 Actual</u>
Cash receipts		
Federal aid		
Grants	\$ 74,875	\$ 75,872
Other		
Fees	<u>9,917</u>	<u>9,154</u>
Total cash receipts	<u>84,792</u>	<u>85,026</u>
Expenditures		
Instruction		
Salaries	17,097	21,668
Employee benefits	2,867	1,817
Purchased professional services	7,485	5,236
Supplies	5,003	4,819
Instructional support staff		
Salaries	10,615	10,188
Employee benefits	823	790
General Administration		
Purchased Professional Services	5,166	5,339
School administration		
Salaries	22,861	22,360
Employee benefits	<u>1,773</u>	<u>2,301</u>
Total expenditures	<u>73,690</u>	<u>74,518</u>
Receipts over (under) expenditures	11,102	10,508
Unencumbered cash, July 1	<u>27,018</u>	<u>38,120</u>
Unencumbered cash, June 30	\$ <u><u>38,120</u></u>	\$ <u><u>48,628</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2t

SPECIAL PURPOSE FUNDS
21st CENTURY - 79

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual for the Prior Year Ended June 30, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ 63,354	\$ 63,496
Other		
Fees	<u>6,970</u>	<u>7,265</u>
Total cash receipts	<u>70,324</u>	<u>70,761</u>
Expenditures		
Instruction		
Salaries	16,962	17,513
Employee benefits	2,745	1,484
Purchased professional / technical services	5,262	5,019
Supplies	3,557	4,825
Instructional support staff		
Salaries	8,952	9,086
Employee benefits	694	704
General administration		
Purchased professional / technical services	5,667	5,135
School administration		
Salaries	19,421	18,920
Employee benefits	<u>1,506</u>	<u>2,034</u>
Total expenditures	<u>64,766</u>	<u>64,720</u>
Receipts over (under) expenditures	5,558	6,041
Unencumbered cash, July 1	<u>16,588</u>	<u>22,146</u>
Unencumbered cash, June 30	\$ <u><u>22,146</u></u>	\$ <u><u>28,187</u></u>

See Independent Auditor's Report.

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2u

SPECIAL PURPOSE FUNDS
TITLE VI B DISCRETIONARY PROJECT - 80

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual for the Prior Year Ended June 30, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ 21,229	\$ 21,229
Expenditures		
Instruction		
Salaries	10,380	14,052
Purchased professional / technical services	1,975	3,607
Supplies	300	1,998
Student Support Services		
Purchased professional / technical services	7,000	0
Instructional support staff		
Purchased professional / technical services	<u>1,574</u>	<u>1,572</u>
Total expenditures	<u>21,229</u>	<u>21,229</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>

See Independent Auditor's Report.

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2v

*SPECIAL PURPOSE FUNDS
TITLE I - 81*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual for the Prior Year Ended June 30, 2019)*

	<u>2019 Actual</u>	<u>2020 Actual</u>
Cash receipts		
Federal aid		
Grants	\$ 496,645	\$ 472,606
Expenditures		
Instruction		
Salaries	394,809	394,553
Employee benefits	96,348	69,203
Other purchased services	4,449	8,850
Supplies	15	0
Student support services		
Other	<u>1,024</u>	<u>0</u>
Total expenditures	<u>496,645</u>	<u>472,606</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2w

SPECIAL PURPOSE FUNDS
TITLE IIA - 82

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual for the Prior Year Ended June 30, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ <u>119,569</u>	\$ <u>105,747</u>
Expenditures		
Instruction		
Salaries	100,838	93,549
Employee benefits	16,844	11,685
Purchased Professional/Tech Services	<u>1,887</u>	<u>513</u>
Total expenditures	<u>119,569</u>	<u>105,747</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2x

SPECIAL PURPOSE FUNDS
CARL PERKINS IMPROVEMENT GRANT - 86

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual for the Prior Year Ended June 30, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ <u>27,559</u>	\$ <u>30,799</u>
Expenditures		
Instruction		
Salaries	4,958	2,676
Other purchased services	2,524	2,540
Supplies	0	2,883
Property	14,200	17,869
Student Support Services		
Other	0	500
Instructional support staff		
Purchased professional / technical services	5,877	2,980
School Administration		
Salaries	0	1,250
Employee Benefits	<u>0</u>	<u>101</u>
Total expenditures	<u>27,559</u>	<u>30,799</u>
Receipts over (under) expenditures	0	0
Unencumbered cash (deficit), July 1	<u>0</u>	<u>0</u>
Unencumbered cash (deficit), June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2y

*SPECIAL PURPOSE FUNDS
SCHOOL GRANTS PROGRAM- 95*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual for the Prior Year Ended June 30, 2019)*

	<u>2019 Actual</u>	<u>2020 Actual</u>
Cash receipts		
Other		
Donations	\$ <u>15,454</u>	\$ <u>13,793</u>
Expenditures		
Instruction		
Supplies	<u>23,001</u>	<u>16,857</u>
Receipts over (under) expenditures	(7,547)	(3,064)
Unencumbered cash, July 1	<u>42,298</u>	<u>34,751</u>
Unencumbered cash, June 30	\$ <u><u>34,751</u></u>	\$ <u><u>31,687</u></u>

See Independent Auditor's Report.

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2z

*TRUST FUNDS
EXPENDABLE TRUSTS
McKINNEY-VENTO - 90*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual for the Prior Year Ended June 30, 2019)*

	<u>2019 Actual</u>	<u>2020 Actual</u>
Cash Receipts		
Federal aid		
Grants	\$ <u>15,225</u>	\$ <u>20,800</u>
Expenditures		
Salaries	12,417	13,331
Other purchased services	<u>2,808</u>	<u>3,769</u>
Total expenditures	<u>15,225</u>	<u>17,100</u>
Receipts over (under) expenditures	0	3,700
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>3,700</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2aa

DEBT SERVICE FUNDS
BOND AND INTEREST FUND - 63

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes and shared revenue				
Ad valorem property	\$ 2,572,919	\$ 2,666,549	\$ 2,575,901	\$ 90,648
Delinquent	55,502	52,378	59,868	(7,490)
Motor vehicle	277,068	267,520	260,532	6,988
Recreational vehicle	3,771	3,760	3,720	40
Commercial Vehicle Tax	0	0	12,810	(12,810)
State aid				
Equalization aid	2,346,754	2,669,409	2,669,409	0
Other				
Interest on Idle Funds	0	70,389	0	70,389
Total cash receipts	<u>5,256,014</u>	<u>5,730,005</u>	<u>\$ 5,582,240</u>	<u>\$ 147,765</u>
Expenditures				
Debt service				
Interest	3,572,386	3,524,135	\$ 3,524,135	\$ 0
Principal	1,165,000	1,710,000	1,710,000	0
Commission and postage	750	750	1,000	(250)
Total expenditures	<u>4,738,136</u>	<u>5,234,885</u>	<u>\$ 5,235,135</u>	<u>\$ (250)</u>
Receipts over (under) expenditures	517,878	495,120		
Unencumbered cash, July 1	<u>6,502,835</u>	<u>7,020,713</u>		
Unencumbered cash, June 30	<u>\$ 7,020,713</u>	<u>\$ 7,515,833</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2bb

DEBT SERVICE FUNDS
COST OF ISSUANCE FUND - 64

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual for the Prior Year Ended June 30, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
ORC COP Refunding	\$ 0	\$ 35,359
Total cash receipts	<u>0</u>	<u>35,359</u>
Expenditures		
Issuance Costs - ORC	<u>0</u>	<u>29,090</u>
Total expenditures	<u>0</u>	<u>29,090</u>
Receipts over (under) expenditures	0	6,269
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>6,269</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2cc

CAPITAL PROJECT FUNDS
CONSTRUCTION - 65

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual for the Prior Year Ended June 30, 2019)

	2019 Actual	2020 Actual
Cash receipts		
Other		
Interest	\$ 29,091	\$ 6,182
Total cash receipts	<u>29,091</u>	<u>6,182</u>
Expenditures		
Operations & Maintenance		
Salaries	3,030	0
Purchased professional / technical services	139,816	153,130
Purchased property services (as restated)	602,163	545,610
Supplies	3,312	0
Other Purchased Services	<u>1,806,502</u>	<u>16,353</u>
Total expenditures	<u>2,554,823</u>	<u>715,093</u>
Receipts over (under) expenditures	(2,525,732)	(708,911)
Unencumbered cash, July 1 (as restated)	<u>3,234,643</u>	<u>708,911</u>
Unencumbered cash (deficit), June 30	<u><u>\$ 708,911</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

Unified School District Number 290
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Schedule 2dd

TRUST FUNDS
EXPENDABLE TRUSTS
SCHOLARSHIP FUND - 96

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual for the Prior Year Ended June 30, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash Receipts		
Interest	\$ 171	\$ 287
Expenditures		
Scholarships	<u>4,053</u>	<u>2,690</u>
Receipts over (under) expenditures	(3,882)	(2,403)
Unencumbered cash, July 1	<u>43,105</u>	<u>39,223</u>
Unencumbered cash, June 30	\$ <u><u>39,223</u></u>	\$ <u><u>36,820</u></u>

See Independent Auditor's Report.

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2ee

*TRUST FUNDS
NONEXPENDABLE TRUSTS
HAZELTON LIBRARY FUND - 94*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual for the Prior Year Ended June 30, 2019)*

	<u>2019 Actual</u>	<u>2020 Actual</u>
Cash receipts		
Interest	\$ 1,014	\$ 710
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	1,014	710
Unencumbered cash, July 1	<u>45,445</u>	<u>46,459</u>
Unencumbered cash, June 30	\$ <u><u>46,459</u></u>	\$ <u><u>47,169</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2020

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School				
Art	\$ 2,458	\$ 908	\$ 766	\$ 2,600
Auto Tech Club	2,768	2,527	799	4,496
Avid	212	208	374	46
Band	6,119	11,466	11,602	5,983
Baseball	2,680	8,404	8,764	2,320
Basketball - Boys	1,447	2,115	1,710	1,852
Beef	529	0	529	0
Board Fees	10	11,863	8,867	3,006
Class of 2015	3,429	0	0	3,429
Class of 2016	3,214	0	0	3,214
Class of 2017	2,268	0	0	2,268
Class of 2018	2,562	0	0	2,562
Class of 2019	2,086	0	0	2,086
Class of 2020	2,712	307	806	2,213
Class of 2021	2,108	6,741	5,377	3,472
Class of 2022	732	1,456	1,164	1,024
Class of 2023	0	749	24	725
Concessions	155	4,450	4,415	190
Cross Country	197	0	0	197
CTE Preschool	792	0	660	132
Culinary Business	622	3,427	2,733	1,316
Cyclone Awards	124	360	350	134
Debate	209	1,072	1,272	9
Donations	419	0	50	369
Drama	1,328	8,772	6,021	4,079
Educators Rising	1,423	1,799	1,870	1,352
Empty Bowls	104	1,433	1,277	260
FBLA	21	210	133	98
FCA	359	1,723	1,017	1,065
FCCLA	654	3,913	3,645	922
FFA	7,645	22,723	18,711	11,657
Farm to Table	763	0	0	763
Football	2,323	8,629	4,703	6,249
Forensics	350	4,269	4,616	3
Girls Basketball	1,280	5,751	5,250	1,781
Golf	32	0	0	32
Golf - Girls	0	454	454	0
Granger Memorial	7,367	0	800	6,567
Graphic Design	5,013	1,538	1,814	4,737

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2020

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School-continued				
GSA	\$ 1,008	\$ 0	\$ 0	\$ 1,008
HOSA	2,694	2,612	1,851	3,455
John Feighner Memorial	2,828	0	300	2,528
Key Club	2,214	2,627	1,699	3,142
Library	3,642	1,070	1,197	3,515
Musical	51	0	0	51
National Honor Society	1,121	10,470	9,819	1,772
Newspaper	775	0	0	775
O Club	3,786	2,270	2,361	3,695
Political Science Club	0	108	0	108
Renaissance	135	1,894	1,549	480
S.A.F.E.	3,531	385	1,238	2,678
Sales Tax	0	15,624	15,281	343
Science Club	581	39	0	620
Science Olympiad	917	1,215	1,179	953
Scholars Bowl	867	810	735	942
Soccer- Boys	10,901	4,885	7,328	8,458
Soccer- Girls	1,250	535	640	1,145
Softball	3,379	4,140	4,269	3,250
Soybean	16	0	0	16
Spanish Club	1,022	1,155	1,512	665
Spirit Team	810	13,353	13,988	175
Student Assist	1,650	0	964	686
Student Council	2,087	4,480	3,738	2,829
Tennis - Boys	49	0	0	49
Tennis - Girls	230	0	106	124
Track	1,520	2,827	2,827	1,520
Vocal Music	2,220	18,086	16,548	3,758
Vocal - NYC Trip	791	500	1,291	0
Volleyball	5,675	5,150	6,495	4,330
Wall of Honor	2,157	1,760	1,752	2,165
Wrestling	1,184	11,129	8,634	3,679
Writer's Café	1,419	155	231	1,343
Yearbook	7,698	22,218	24,331	5,585
Robotics	0	17,295	9,077	8,218
Chess Club	0	2,377	1,989	388
Thespian Group	0	115	70	45
Game Arena Club	0	55	40	15
Activity Fees	192	8,007	5,502	2,697
Subtotal Ottawa High School	134,914	274,613	249,114	160,413

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION FUNDS

<i>Fund</i>				
Ottawa High School-continued				
Fund	Beginning			Ending
	Cash	Cash	Cash	Cash
	Balance	Receipts	Disbursements	Balance
Ottawa Middle School				
Builders Club	\$ 725	\$ 1,177	\$ 1,211	\$ 691
Band Activity	0	1,098	850	248
Chorus	222	243	205	260
FCCLA	5,571	11,050	9,002	7,619
GSA Club	0	140	0	140
Sales Tax	0	1,307	1,211	96
Board Fees	0	5,612	5,612	0
Yearbook	3,065	5,191	3,065	5,191
Fees	8,417	14,628	13,069	9,976
Subtotal Ottawa Middle School	<u>18,000</u>	<u>40,446</u>	<u>34,225</u>	<u>24,221</u>
 Total Student Organization Funds	 \$ <u>152,914</u>	 \$ <u>315,059</u>	 \$ <u>283,339</u>	 \$ <u>184,634</u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2020

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
District funds		
Board Petty Cash	\$ 297	\$ 0
Petty Cash - Reimbursement	0	0
Athletics- High School	13,340	0
Athletics - Middle School	<u>3,662</u>	<u>0</u>
Total District activity funds	\$ <u><u>17,299</u></u>	\$ <u><u>0</u></u>

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Cash Balance June 30, 2020</u>
\$ 7,679	\$ 5,976	\$ 2,000	\$ 0	\$ 2,000
15,374	13,093	2,281	0	2,281
87,217	82,673	17,884	0	17,884
<u>12,247</u>	<u>12,018</u>	<u>3,891</u>	<u>0</u>	<u>3,891</u>
<u>\$ 122,517</u>	<u>\$ 113,760</u>	<u>\$ 26,056</u>	<u>\$ 0</u>	<u>\$ 26,056</u>

Unified School District Number 290
Ottawa, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2020

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S DEPARTMENT OF AGRICULTURE			
<i>Pass-through Kansas Department of Education</i>			
Child Nutrition Cluster			
School Breakfast Program (SBP)	10.553	\$ 219,300	\$ 219,300
National School Lunch Program (NSLP)	10.555	564,189	564,189
National School Lunch Program (NSLP) - Section 11	10.555	6,507	6,507
NSLP - Cash for Commodities	10.555	49,262	49,262
		<u>839,258</u>	<u>839,258</u>
Total Child Nutrition Cluster			
		<u>839,258</u>	<u>839,258</u>
TOTAL DEPARTMENT OF AGRICULTURE		<u>839,258</u>	<u>839,258</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Pass-through Kansas Department of Education</i>			
Title I Grants	84.010	472,606	472,606
Career and Technical Education	84.048	30,799	30,799
21st Century Community Learning Ctrs	84.287	75,872	74,518
21st Century Community Learning Ctrs	84.287	63,496	63,496
Improving Teacher Quality State Grants	84.367	77,038	77,038
Special Education Cluster			
Special Education - Grants to States	84.027	492,332	492,332
Special Education - Grants to States	84.027	21,229	21,229
Special Education - Preschool Grants	84.173	18,692	18,692
Total Special Education Cluster		<u>532,253</u>	<u>532,253</u>
Homeless Child	84196A	20,800	17,100
Student Support & Academic Enrichment Grants	84.424A	28,709	28,709
		<u>1,301,573</u>	<u>1,296,519</u>
TOTAL DEPARTMENT OF EDUCATION			
		<u>1,301,573</u>	<u>1,296,519</u>
TOTAL FEDERAL AWARDS		<u>\$ 2,140,831</u>	<u>\$ 2,135,777</u>

The District did not provide federal awards to sub-receipients for the year ended June 30, 2020.

See accompanying notes to this schedule.

Unified School District Number 290
Ottawa, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2020

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Unified School District Number 290 under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Unified School District Number 290, it is not intended to and does not present the financial position, changes in net assets or cash flows of the District.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE C. INDIRECT COST RATES

The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

SPECIAL REPORTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board Members
Unified School District Number 290
Ottawa, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Unified School District Number 290, Ottawa, Kansas, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated November 3, 2020. The District prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Harold K. Mayes Jr." with a stylized flourish at the end.

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
November 3, 2020

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board Members
Unified School District Number 290
Ottawa, Kansas

Report on Compliance for Each Major Federal Program

We have audited the Unified School District Number 290's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, contracts, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the District's compliance.

Opinion on each Major Program

In our opinion, District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Harold K. Mayes Jr." with a stylized flourish at the end.

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
November 3, 2020

Unified School District Number 290
Ottawa, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Year Ended June 30, 2020

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report auditor issued on whether the financial statement audited was prepared in accordance with GAAP:	<u>Adverse</u>
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis:	<u>Unmodified</u>
Internal control over financial reporting	
Material weakness(es) identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>No</u>
Type of auditor's report issued on compliance for major federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u>No</u>

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
84.010	Title I Grants to Local Educational Agencies	\$ <u>472,606</u>
Child Nutrition Cluster		
10.553	School Breakfast	219,300
10.555	School Lunch	<u>619,958</u>
	Total Cluster	<u>839,258</u>
	Total	\$ <u><u>1,311,864</u></u>

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as a low-risk auditee? No